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**LB 1124**

Revision: 00

# FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

## ESTIMATE OF FISCAL IMPACT – STATE AGENCIES \*

	FY 2002-03		FY 2003-04	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

\*Does not include impact on political subdivisions. See narrative for political subdivision estimates.

LB 1124 provides an additional exclusion to the levy limitation for school districts. Schools may exclude the amounts levied to pay for the cost of salaries and benefits for health care professionals and health care assistants employed by a district and the cost of equipment, supplies and training for the health care staff that is necessary for emergency response protocols to life-threatening conditions. The bill also allows school districts to exceed the allowable growth rate by the amount of these costs each fiscal year.

The amount of levy exclusions in the future for the compensation of health care professionals and related operating expenses is unknown. The data will have to be collected from school districts in order to project the cost of the exclusions. School districts with these costs will be able to increase their property tax collections to cover the amount spent on health care professionals and related operating expenses. The bill allows school districts at the levy limit and the spending limit the authority to increase expenditures. An increase in school spending will increase "need" in the state aid formula. This will increase state aid paid two years after the spending increase is initiated.

### DEPARTMENT OF ADMINISTRATIVE SERVICES

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COMMENTS					
Dept. of Education - Concur.					